

Indiana Economic Development Corporation

February 12, 2007

One North Capitol, Suite 700 Indianapolis, Indiana 46204 Tel 317.232.8800 Fax 317.232.4146 www.iedc.in.gov

Michael Dart General Counsel Department of Local Government Finance

Dear Mr. Dart:

Pursuant to IC 4-22-2-28, the Indiana Economic Development Corporation ("IEDC") has reviewed the economic impact analysis for small business associated with LSA Document 06-560 proposed by the Department of Local Government Finance ("DLGF"). The proposed rule adds 50 IAC 3.3 to provide the method for the assessment of mobile homes.

The impact statement provided by DLGF indicates that that no small businesses will be directly impacted by this rule or incur additional administrative or reporting costs as a result of the rule. The rule simply clarifies the definitions of "annually assessed mobile homes" and "real property mobile homes," while providing the assessment date for each category. The IEDC does not object to the economic impact to small businesses associated with the rule changes.

If you have any questions about the comments contained herein please contact me at 232-8962 or rasberry@iedc.in.gov.

Regards,

Ryan Asberry

Director - Research

Indiana Economic Development Corporation